

County of Placer, California

Combining Statement of Net Assets

Internal Service Funds

June 30, 2002

	County Services	District Services	Self Insurance	Total
Assets				
Current assets:				
Cash and investments	\$ 8,817,310	\$ 664,778	\$ 17,415,093	\$ 26,897,181
Receivables	29,603	15,802	4,271,680	4,317,085
Due from other funds	-	60,000	-	60,000
Inventories	793,216	-	-	793,216
Prepaid items	6,228	581	455	7,264
Total current assets	<u>9,646,357</u>	<u>741,161</u>	<u>21,687,228</u>	<u>32,074,746</u>
Noncurrent assets:				
Advances to other funds	99,496	383,380	-	482,876
Capital assets:				
Land	-	-	27,686	27,686
Buildings	1,006,413	16,307	73,706	1,096,426
Equipment	13,851,567	1,839,629	-	15,691,196
Construction in progress	285,849	-	-	285,849
Less accumulated depreciation	<u>(6,813,117)</u>	<u>(991,074)</u>	<u>(30,613)</u>	<u>(7,834,804)</u>
Total capital assets (net of accumulated depreciation)	<u>8,330,712</u>	<u>864,862</u>	<u>70,779</u>	<u>9,266,353</u>
Total noncurrent assets	<u>8,430,208</u>	<u>1,248,242</u>	<u>70,779</u>	<u>9,749,229</u>
Total assets	<u>18,076,565</u>	<u>1,989,403</u>	<u>21,758,007</u>	<u>41,823,975</u>
Liabilities				
Current liabilities:				
Accounts payable and accrued liabilities	516,117	151,292	607,110	1,274,519
Due to other funds	2,793,371	-	-	2,793,371
Deposits from others	-	2,000	5,409	7,409
Compensated absences	91,849	75,999	4,586	172,434
Total current liabilities	<u>3,401,337</u>	<u>229,291</u>	<u>617,105</u>	<u>4,247,733</u>
Noncurrent liabilities:				
Compensated absences	286,573	212,486	73,353	572,412
Advances from other funds	400,251	231,781	-	632,032
Self insurance liability	-	-	18,522,000	18,522,000
Total noncurrent liabilities	<u>686,824</u>	<u>444,267</u>	<u>18,595,353</u>	<u>19,726,444</u>
Total liabilities	<u>4,088,161</u>	<u>673,558</u>	<u>19,212,458</u>	<u>23,974,177</u>
Net Assets				
Invested in capital assets, net of related debt	8,330,712	864,862	70,779	9,266,353
Unrestricted	<u>5,657,692</u>	<u>450,983</u>	<u>2,474,770</u>	<u>8,583,445</u>
Total net assets	<u>\$ 13,988,404</u>	<u>\$ 1,315,845</u>	<u>\$ 2,545,549</u>	<u>\$ 17,849,798</u>